



TUOLUMNE COUNTY TAX COLLECTOR'S OFFICE

P.O. Box 3248, Sonora, CA 95370

2 S. Green Street, (209) 533-5544

**INSTALLMENT PAYMENT PLAN OF REDEMPTION (5 YEAR PLAN)
For Delinquent Secured Property Taxes**

Pursuant to California Revenue and Taxation Code section 4216, any person may elect to pay delinquent taxes in installments at any time prior to the deadline of 5:00 p.m. on the last business day of the fifth fiscal year after the property originally became tax-defaulted, and prior to the property becoming subject to the Tax Collector's Power to Sell. To initiate a payment plan for delinquent taxes, you must do the following:

1. Complete, sign and submit this form to the Treasurer-Tax Collector's office with payment prior to the deadline.
2. Pay at least 20% of the total redemption amount plus a \$87 start-up fee.

To remain in good standing on the installment plan, you must pay at least 20% of the redemption amount, plus all interest and current year taxes due by **April 10** of each following year. A notice will be mailed each March showing the minimum amount due. If you do not receive this notice prior to April 1, please contact our office. **Failure to receive the reminder notice does not provide a basis for delayed payment, waiver of interest or penalties or reinstatement of a defaulted payment plan.**

Defaulted Taxes:

Each fiscal year that follows the start of the plan, the total amount paid toward the installment plan must be equal to or greater than 20% of the original redemption amount, plus all interest that has accrued on the unpaid balance. The unpaid balance of your installment plan, plus accrued interest, may be paid in full at any time before the fifth and final payment is due. Payments made while on the payment plan are not refundable. The property will not become subject to the Treasurer-Tax Collector's Power to Sell, and the right of redemption will not cease as long as payments are made according to the terms of this payment plan.

Current Year Taxes:

To maintain the plan in good standing, all current year taxes due must be received by April 10. Mailed payments will be considered received if the payment envelope has a U.S. Post Office postmark on or before April 10. Current year payments received or postmarked after April 10 will cause the payment plan to default, regardless if the installment payment is made timely.

Supplemental Tax Bills:

If there are any supplemental tax bills issued with a due date following April 10, then the supplemental taxes must be paid no later than June 30.

Refunds:

Payments made on the plan are not refundable.

DEFAULTING IN THE TERMS OF THE INSTALLMENT PAYMENT PLAN OF REDEMPTION:

Failure to pay the minimum due or failure to pay current taxes each year on or before April 10 will result in a defaulted installment plan of redemption. **An installment plan of redemption CANNOT be re-started if the property has become subject to the Tax Collector's Power to Sell.**

IMPORTANT NOTE: *It is the taxpayer's responsibility to notify their mortgage company or financial institution that a payment plan has been established. Establishment of an Installment Plan may not stop payment in full or initiation of foreclosure proceedings by a mortgage holder, Holder of a Deed of Trust. A payment plan may not stop foreclosure for delinquent debt service obligations under the Improvement Bond Act of 1915 and/or Mello-Roos Community Facilities Act of 1982.*

PRINT NAME: _____ PARCEL NUMBER: _____

MAILING ADDRESS: _____

TELEPHONE NUMBER: _____ EMAIL ADDRESS: _____

SIGNATURE: _____ DATE: _____